



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3080

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed Costs		Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	13,464,696	0	3,467	442,035	13,019,194	0	13,019,194	0	0	
Support Serv-Students	2100-2199	2,130,059	0	2,829	0	2,127,230	0	2,127,230	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	598,378	0	0	0	598,378	0	598,378	0	0	
Educational Library Services	2220	241,995	0	0	15,714	226,281	0	226,281	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	55,716	0	0	0	0	55,716	55,716	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	600,294	0	0	0	0	600,294	0	600,294	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,155,723	0	824	0	1,154,899	0	1,154,899	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	464,766	0	42	0	0	464,724	0	464,724	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/ Grants	2600	1,017,026	0	0	0	1,017,026	0	1,017,026	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	3,223,120	0	-3,435	0	0	3,226,555	3,226,555	0	0	
Student Transportation Services	2700-2799	590,247	0	0	0	590,247	0	590,247	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	19,975	0	0	0	19,975	0	19,975	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,101,872	0	68,759	0	0	1,033,113	0	1,033,113	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0	0	
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	60,450	0	0	0	0	60,450	0	60,450	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	663,623	188,159	0	150	475,314	0	475,314	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	247	0	0	0	247	0	247	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		25,388,187	188,159	72,486	457,899	19,228,791	5,440,852	22,511,062	2,158,581	0	



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
 - Food Service Special Revenue Fund (21)
 - Government Designated-Purpose Grants (22)
 - Pupil Activity Special Revenue (23)
 - Transportation (25)
 - Other Special Revenue (20: 26-29)
 - Other Enterprise (50)
 - Expendable Trust (71)
 - Private Purpose Trust (72)
 - Agency (73)
 - Pupil Activity Agency (74)
 - Other Trust and Agency (70)
 - Charter School Fund (11)
 - Risk Related Sub Fund of General Fund (18)
 - Full Day Kindergarten Mill Levy Override Fund (24)
2. All Costs = all objects
3. Food = objects 0630, 0633, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	19,879,387	22,511,062
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,203,054	2,158,581
Carry Forward: From FY 2018-2019 Data	443,411	238,330
Total Indirect Costs	1,646,465 (A)	2,396,911 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	22,511,062	
Actual Indirect Costs:		
Admin. Charges	2,158,581	
Carry Forward: From FY 2018-2019 Data	443,411	
Total Indirect Costs	2,601,992	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 22,511,062	2,363,662	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,601,992	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	238,330	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.67 %	30.00 %
Direct Costs (34 CFR 75.567)	17,478,502 (B)	19,228,791 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,281,814	5,440,852
Carry Forward: From FY 2018-2019 Data	432,525	745,058
Total Indirect Costs	3,714,339 (A)	6,185,910 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	19,228,791	
Actual Indirect Costs:		
Admin. Charges	5,440,852	
Carry Forward: From FY 2018-2019 Data	432,525	
Total Indirect Costs	5,873,377	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.67 X 19,228,791	5,128,319 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	5,873,377 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	745,058	

* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.